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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

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(NASA Only)

Subject: Budget Execution

Responsible Office: Office of the Chief Financial Officer

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Chapter 2. Operating and Execution Plans

2.1 Overview

2.1.1 The Congressional Operating Plan (COP), Agency Operating Plan (AOP), and Agency Execution Plan (AEP) are used as the basis for ensuring that appropriated funds are used in compliance with Agency intent and Congressional mandates.

2.1.2 The COP is submitted to Congress for a 15-day review period and sets forth a high-level plan for how NASA intends to apply Agency financial resources during the fiscal year to fulfill its mission. Typically, the COP is at the program level. While not subject to statutory controls, the COP establishes a common understanding between NASA, OMB, and the Congress. Consequently, NASA's fund controls in support of the plans serve as the basis of trust and credibility--in representing management's intended application of financial resources to NASA's mission.

2.1.3 The AOP is an internal plan based on the COP that provides greater detail and includes all programs and projects. When Agency programs and projects are changed or when new requirements become known, the AOP must be revised to reflect the new direction. However, if the change exceeds the limitations established in the current COP, NASA must submit a new plan to Congress and allow the 15-day review period before executing the change.

2.1.4 The AEP is a detailed financial plan representing total funding authority expected in the execution year. It is based on the AOP, establishes the planning controls for programmatic and institutional programs and projects, and is used to determine how funds will be distributed. The AEP must comply with any restrictions or controls

established in the COP, AOP, appropriations, and apportionment before any funds (budget authority) may be distributed (delegated). Whenever the COP or AOP are revised, the AEP will be updated to ensure that funds are used in accordance with Congressional and/or Agency intent. In order to accommodate these changes, the Budget Division, OCFO, periodically will shut down the funds distribution module in the official accounting system and open the AEP module for CAMs to make needed revisions. After the Budget Division has verified that the revised Plan is still in compliance with the AOP, the AEP module will be shut down and the funds distribution open. In order to prevent funds being distributed without verification that the distribution is in compliance with the AOP, and therefore the COP, the funds distribution module will not be accessible at the same time as the AEP module in the system.

2.2 Agency Requirements

2.2.1 NASA shall ensure that appropriated funds are used in compliance with Agency and Congressional intent through the use of Congressional and Agency Operating Plans and an Agency Execution Plan.

2.3 Roles and Responsibilities

2.3.1 Director, Budget Division/Comptroller, OCFO. Coordinate development and maintenance of the COP, AOP, and AEP. Develop and submit the COP and associated briefings to the Administrator, OMB, and Congress. Record the AOP controls at the appropriation level in the official accounting system, ensuring consistency with the COP. Inform the Financial Management Division, OCFO, when the Congressional review is complete and the Operating Plan may be executed. Establishes continuing resolution controls as necessary. Validate that the COP, AOP, and AEP are in agreement and that they conform to Congressional and Agency intent. When the AEP is updated, this validation must occur prior to allowing access to the funds distribution module.

2.3.2 Mission Directorates. Develop and maintain the Operating and Execution Plans. Provide justification for the Operating Plans when required. Enter the Plans' data into the budget information system or official accounting system, as required; and ensure that the Plans are updated when necessary.

2.3.3 CAMs. Use the AEP as the basis for funds distribution at the program, project, and project by Center levels.

2.3.4 PA&E. Serve in advisory role in the development of the Operating Plan strategy and subsequent briefings/justifications to OMB and Congress.

2.3.5 Office of Legislative and Interagency Affairs (OLIA). Prepare the Administrator's cover letter to the COP, coordinate Administrator signature, and submit the cleared package to Congress. Serve as the liaison for negotiations and Congressional requests from the House and Senate Appropriations, and the Conference Committees, and serve in an advisory role in the development of COP strategy based on Congressional guidelines and subsequent briefings/justifications to Congress. Monitor the status of the COP and NASA's appropriations during the Congressional review and disseminates pertinent information.

2.3.6 Office of Program and Institutional Integration (OPII). Serve in a supporting role with the development of the CO and oversee and adjudicates conflicts that may arise between the CAMs.

2.3.7 Director, Financial Management Division, OCFO. Use the AEP as the basis for funds distribution at the allotment and suballotment (if issued) levels.

2.3.8 Center CFOs. Distribute the AEP controls received by the Center to labor, travel, and other commitment items and ensure that funds are executed in accordance with the Plan.

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